



Typology of errors

**9th Networking meeting of Audit authorities and
members of the Group of Auditors of Interreg Programmes
29-30 May 2018, Valencia**

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Collecting information on typologies of errors is useful for audit authorities

- **Analysis of the error rates** to draw up adequate conclusions and focus corrective measures. Link with section 5.7 of the model of ACR in CIR (EU) 2015/207 *"Analysis of the principal results of the audits of operations, describing the number of sample items audited, the respective amount and **types (1) of error** by operation, **the nature (2) of errors found**...."*
- **Contributes to a more efficient preparation** of audit methodology and the implementation of preventive actions
- **Adapts the audit strategy** to cover more risky areas
- **Allows more targeted** recommendations to auditees (MAs, IBs,..)
- **Improves** the risk assessment to be carried out

Why Commission proposes to gather data

- **Information** is already available **at AA level**, why not to use it by **aggregating** and **analysing**
- Produce **detailed analysis of data** at EU level when having access to a **large sample of audits carried out by Aas**
- To be used also by MAs and IBs to report the errors found in their management verifications
- Commission 's findings (typologies obtained in MAPAR)
- Improve **assessment of needs** for further trainings, capacity building, clarifications,..

This initiative also addresses ECA recommendations

ECA Special Report 10/2015 on Public Procurement

RECOMENDATION 1 (b)

- *“The relevant authorities in Member States should develop and analyse their own databases on irregularities in the area of cohesion policy, including those arising in public procurement, and should cooperate with the Commission to provide such data in a form and at a time that facilitates the Commission’s work”*

Similar recommendation in the ECA Report on State aid

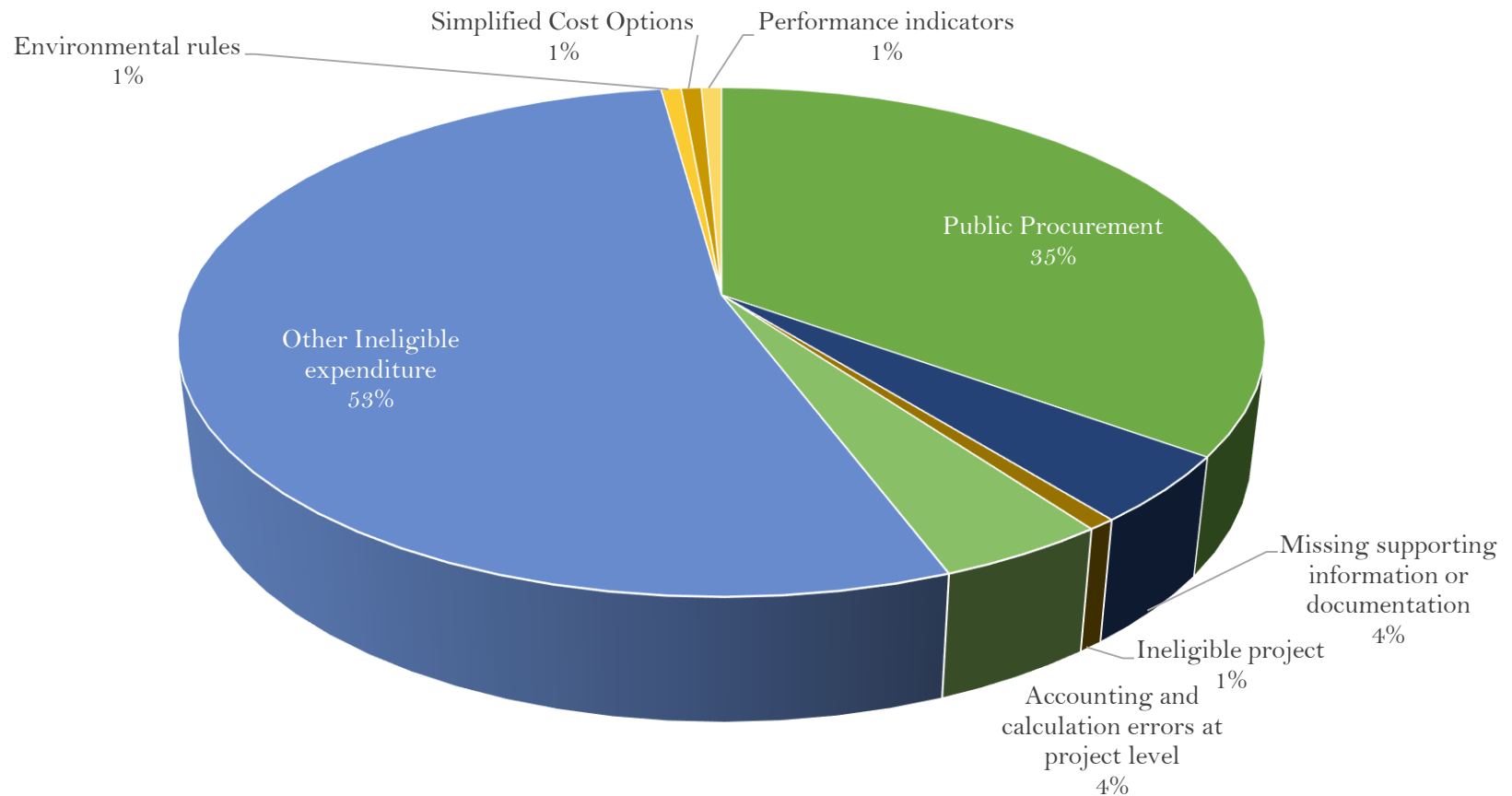
Request from Commission

- *Letter transmitted on 02/02/2017 (our letter with ref. Ares(2017)578265) with the agreed common framework for reporting on typologies of errors*
- *Reminder by letter of 20/12/2017 (Ares(2017)6257417)*
- Request concerns also ETC OPs

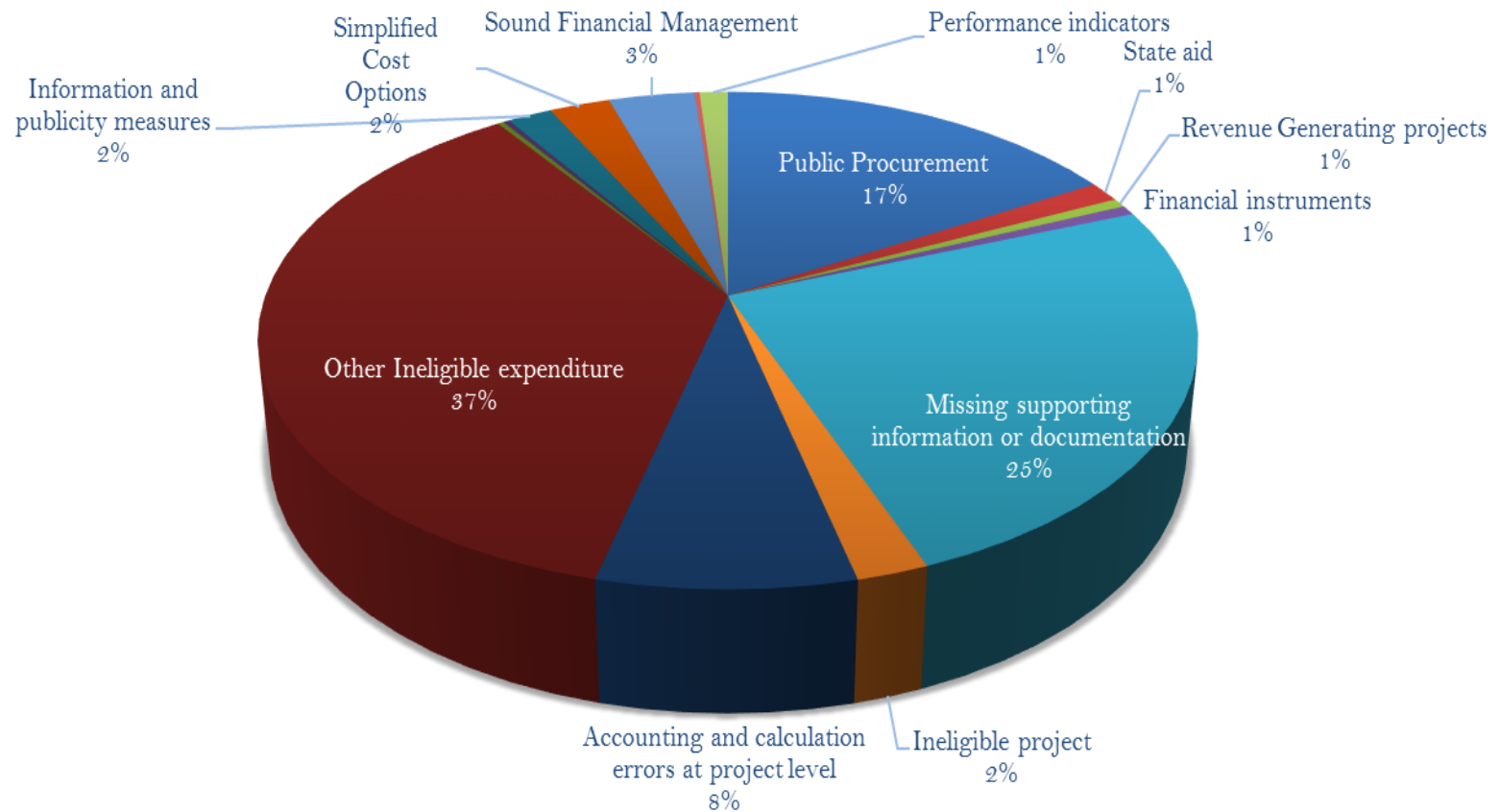
Data received February 2018

- *Good general submission of data by the audit authorities with the ACR*
- *No use of the common table in some ETC OPs*

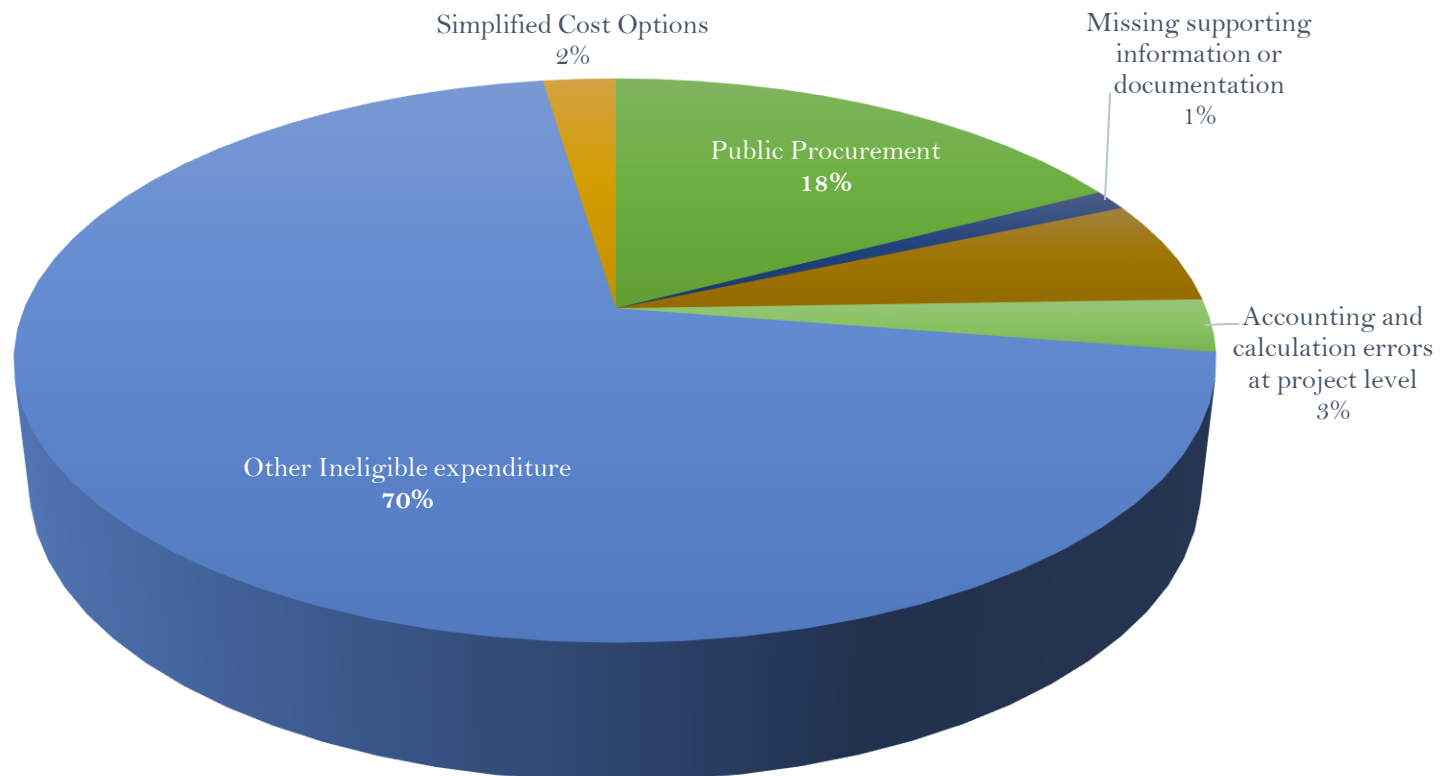
Frequency (number of cases in %) in ETC Programmes



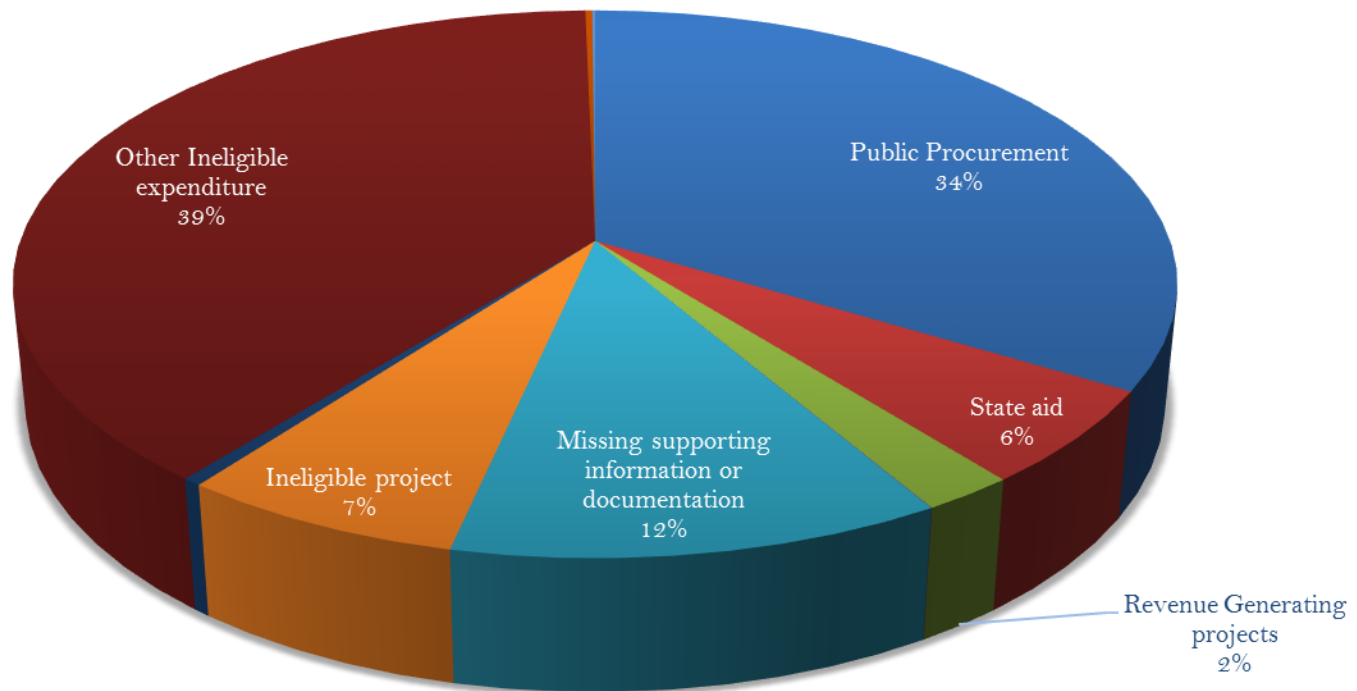
Frequency (number of cases in %) ERDF-ESF



Amount of the irregularities in ETC programmes (ERDF) (in % of total costs and €)



Amount of the irregularities (% of total amount in €) - ERDF + ESF



Next steps

- *Include agreed typology table in the revised guidance notes on ACR/AO and Management Declaration/Annual Summary*
- *Data to be recorded directly in SFC 2014 in February 2019*

**Thank you for
your attention**